IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO.11 OF 2004

Union of India .. Appellant.
V/s.
Essar Projects Limited .. Respondent.

Mr.A.S. Rao with Mr.Y.S. Bhate for the appellant.
Mr.Naresh Thacker i/b. Mr.P.K. Shetty for the respondent.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 27TH FEBRUARY, 2006.

P.C. :

1. Heard the learned counsel for the petitioner and the learned counsel for the respondent.

2. We have perused the order-in-original dated 27th December, 1995 and also the order dated 24th September, 2005 passed by the CESTAT. The first two substantial questions of law do not arise out of the order passed by the CESTAT at all. As far as third question of law is concerned, the order-in-original makes it abundantly clear that the goods imported by the petitioner was second-hand goods which is an admitted fact even before the CESTAT.

3. Under the aforesaid facts and circumstances, there is no substantial question of law, hence the appeal stands dismissed with no order as to costs.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)